

The Chambers of the Honorable James M. Peck
Courtroom 601
One Bowling Green, New York
New York, 10004
U.S.A.

29th March 2011

Re: CLAIM NUMBER 43162 – NOTICE OF HEARING ON DEBTORS' ONE HUNDRED SECOND
OMNIBUS OBJECTION TO CLAIMS (FOREIGN CURRENCY CLAIMS)

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK		
CHAPTER 11 CASE NO. 08-13555 (JMP)		
Claimant Name and Address PANG SIEW MAN & LI KAREN KWAI HAR BLOCK 31, 3/F BAGUIO VILLA 555 VICTORIA ROAD POKFULAM HONG KONG	Claim Number	43162
	Date Filed	10/21/2009
	Debtor	08-13555

Dear Sirs,

We acknowledge that we have received the notice regarding our claim (no. 43162) and the decision of Lehman Brothers Holdings Inc. and certain of its affiliates (collectively, the "Debtors") to file their One Hundred Second Omnibus Objection to Claims (Foreign Currency Claims) (the "Objection") with the United States Bankruptcy court for the Southern District of New York (the "Bankruptcy Court").

We took note that the Objection requests that the Bankruptcy Court expunge, reduce, reclassify, and/or disallow our claim on the ground that it was not denominated in lawful currency of the United States.

We confirm that we oppose the disallowance and expungement of our claim because we omitted to convert our EUR 100,000 nominal value into United States Dollars. We kindly request you to reconsider the Objection and allow us to resubmit our claim by supplying the claim amount in United States Dollar equivalent. (USD142,430 @FX: 1.4243)


Please find enclosed a copy of all documentation/evidence regarding our claim (including the proof of claim with additional "marked" amount in United States Dollars).

Yours faithfully,

 Karen Kwai Har Li
PANG SIEW MAN & LI KAREN KWAI HAR
BLOCK 31, 3/F BAGUIO VILLA, 555 VICTORIA ROAD
POKFULAM, HONG KONG
Phone Number: (852) 92601869



- c.c.: 1) Weil Gotshal & Manges LLP (Attn.: Shai Waisman, Esq. and Mark Bernstein, Esq.)
767 Fifth Avenue, New York
New York 10153, U.S.A.
- 2) The Office of the United States Trustee for Region 2 (Attn.: Tracy Hope Davis, Esq.,
Elisabetta Gasparini, Esq. and Andrea B. Schwartz, Esq.)
33 Whitehall Street, 21st Floor, New York
New York 10004, U.S.A.
- 3) Milbank, Tweed, Hadley & McCloy LLP (Attn.: Dennis F. Dunne, Esq., Dennis
O'Donnell, Esq. and Evan Fleck, Esq.)
1 Chase Manhattan Plaza, New York
New York 10005, U.S.A.

United States Bankruptcy Court/Southern District of New York Lehman Brothers Holdings Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076		LEHMAN SECURITIES PROGRAMS PROOF OF CLAIM	
In Re: Lehman Brothers Holdings Inc., et al., Debtors.	Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)	Filed: USBC - Southern District of New York Lehman Brothers Holdings Inc., Et Al. 08-13555 (JMP) 0000043162	
Note: This form may not be used to file claims other than those based on Lehman Programs Securities as listed on http://www.lehman-docket.com as of July 17, 2009		 THIS SPACE IS FOR COURT USE ONLY	
Name and address of Creditor: (and name and address where notices should be sent if different from Creditor) Pang Siew Man & Li Karen Kwai Har Block 31, 3/F Baguio Villa 555 Victoria Road Pokfulam Hong Kong Telephone number: _____ Email Address: _____		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ (If known) Filed on: _____	
Name and address where payment should be sent (if different from above) Telephone number: _____ Email Address: _____		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.	
1. Provide the total amount of your claim based on Lehman Programs Securities. Your claim amount must be the amount owed under your Lehman Programs Securities as of September 15, 2008, whether you owned the Lehman Programs Securities on September 15, 2008 or acquired them thereafter, and whether such claim matured or became fixed or liquidated before or after September 15, 2008. The claim amount must be stated in United States dollars, using the exchange rate as applicable on September 15, 2008. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the claim amounts for each Lehman Programs Security to which this claim relates. Amount of Claim: \$ <u>EUR100,000.-</u> (Required) <u>(USD 142,430 @ FX 1.4243)</u> <u>Karen Kwai Han Li</u>			
<input type="checkbox"/> Check this box if the amount of claim includes interest or other charges in addition to the principal amount due on the Lehman Programs Securities.			
2. Provide the International Securities Identification Number (ISIN) for each Lehman Programs Security to which this claim relates. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the ISINs for the Lehman Programs Securities to which this claim relates. International Securities Identification Number (ISIN): <u>XS0292198420</u> (Required)			
3. Provide the Clearstream Bank Blocking Number, a Euroclear Bank Electronic Reference Number, or other depository blocking reference number, as appropriate (each, a "Blocking Number") for each Lehman Programs Security for which you are filing a claim. You must acquire a Blocking Number from your accountholder (i.e. the bank, broker or other entity that holds such securities on your behalf). If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the Blocking Numbers for each Lehman Programs Security to which this claim relates. Clearstream Bank Blocking Number, Euroclear Bank Electronic Instruction Reference Number and or other depository blocking reference number: <u>CA03488</u> (Required)			
4. Provide the Clearstream Bank, Euroclear Bank or other depository participant account number related to your Lehman Programs Securities for which you are filing this claim. You must acquire the relevant Clearstream Bank, Euroclear Bank or other depository participant account number from your accountholder (i.e. the bank, broker or other entity that holds such securities on your behalf). Beneficial holders should not provide their personal account numbers. Accountholders Euroclear Bank, Clearstream Bank or Other Depository Participant Account Number: <u>71256</u> (Required)			
5. Consent to Euroclear Bank, Clearstream Bank or Other Depository: By filing this claim, you consent to, and are deemed to have authorized, Euroclear Bank, Clearstream Bank or other depository to disclose your identity and holdings of Lehman Programs Securities to the Debtors for the purpose of reconciling claims and distributions.		FOR COURT USE ONLY FILED / RECEIVED OCT 21 2009 EPIQ BANKRUPTCY SOLUTIONS, LLC	
Date: <u>Sept 21, 09</u>	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. <u>Karen Kwai Han Li S. A. Rep.</u>		

PLEASE PLACE AIR WAYBILL IN POLYETHYLENE BAG WITH AIR CARRIER CODE AT THE TOP

EXTREMELY URGENT

<HELP> for explanation.

CurrencyHP

CLOSE/VALUE

EUR EURO SPOT

PRICE 1.4159

Page 1 / 1
Bloomberg BGN

Range **9/10/08** to **10/10/08**

Period **D** Daily
Market **M** mid/trd

HI 1.4774 ON 9/22/08
AVE 1.4125
LOW 1.3409 ON 10/10/08

DATE	PRICE	DATE	PRICE	DATE	PRICE
F 10/10	L1.3409	F 9/19	1.4466		
T 10/ 9	1.3604	T 9/18	1.4348		
W 10/ 8	1.3654	W 9/17	1.4326		
T 10/ 7	1.3588	T 9/16	1.4129		
M 10/ 6	1.3499	M 9/15	1.4243		
F 10/ 3	1.3772	F 9/12	1.4224		
T 10/ 2	1.3819	T 9/11	1.3998		
W 10/ 1	1.4009	W 9/10	1.3998		
T 9/30	1.4092				
M 9/29	1.4435				
F 9/26	1.4614				
T 9/25	1.4609				
W 9/24	1.4621				
T 9/23	1.4648				
M 9/22	H1.4774				

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